

Procedure No. 5-04J

Request for Auditee's Description of Internal Controls to Address Threats List



GERALD A. SILVA
City Auditor

CITY OF SAN JOSÉ, CALIFORNIA

800 N. First Street • San Jose, California 95112 • Tel: (408) 277-4601

April 9, 1997

Mr. John Guthrie,
Director of Finance
801 N. First Street, Room 227
San Jose, CA 95110

Dear Mr. Guthrie:

In accordance with the City Auditor's approved 1996-97 Workplan, we are conducting an audit of City-wide petty cash and change funds. As part of our audit procedures, we are compiling a list of threats and controls pertaining to the audit subject.

The following is a list of threats pertaining to petty cash and change funds. A "threat" is any unwanted event or occurrence. Please review these threats and identify your controls, i.e., the procedures that you follow or organizational structure that you have established to prevent, eliminate, or minimize each threat. In other words, what do you do to prevent these threats from happening? Also, add any threats you think are missing from the list.

Please provide us by June 13, 1997, a list of any additional threats and a brief description of each of your controls. If you have questions or need additional information, please contact either me or _____ of my staff, at extension 4601. Your cooperation is greatly appreciated.

Sincerely,

Gerald A. Silva
City Auditor

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GS:bh

cc: Regina Williams
Debra Figone
Sherry Langbein
Lou Garcia

Sharon Borden
Ellen Ryan
Linda Moya